

MAIN ST.



StandWithMainStreet
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ALLIANCE FOR MAIN STREET FAIRNESS

Strategic Goals

Raise Awareness



Build Grassroots
Support



Address Problem at
State Level



Support New
Federal Bills

Main Street Fairness Act

H.R. 2701 / S. 1452

Marketplace Fairness Act

S. 1832

Marketplace Equity Act

H.R. 3179

Senate S. 1832 Sponsors

Sen Akaka, Daniel K. [HI]
Sen Alexander, Lamar [TN]
Sen Bingaman, Jeff [NM]
Sen Blunt, Roy [MO]
Sen Boozman, John [AR]
Sen Cardin, Benjamin L. [MD]
Sen Corker, Bob [TN]
Sen Durbin, Richard [IL]
Sen Franken, Al [MN]
Sen Inouye, Daniel K. [HI]
Sen Johnson, Tim [SD]
Sen Klobuchar, Amy [MN]
Sen Landrieu, Mary L. [LA]
Sen Levin, Carl [MI]
Sen Manchin, Joe, III [WV]
Sen Nelson, Ben [NE]
Sen Pryor, Mark L. [AR]
Sen Reed, Jack [RI]
Sen Rockefeller, John D., IV [WV]
Sen Whitehouse, Sheldon [RI]

House H.R. 3179 Sponsors

Rep Amodei, Mark E. [NV-2]
Rep Bachus, Spencer [AL-6]
Rep Barletta, Lou [PA-11]
Rep Broun, Paul C. [GA-10]
Rep Capuano, Michael E. [MA-8]
Rep Chu, Judy [CA-32]
Rep Cohen, Steve [TN-9]
Rep Conaway, K. Michael [TX-11]
Rep Conyers, John, Jr. [MI-14]
Rep Crawford, Eric A. "Rick" [AR-1]
Rep Crenshaw, Ander [FL-4]
Rep Dent, Charles W. [PA-15]
Rep Deutch, Theodore E. [FL-19]
Rep Diaz-Balart, Mario [FL-21]
Rep Duncan, John J., Jr. [TN-2]
Rep Ellison, Keith [MN-5]
Rep Ellmers, Renee L. [NC-2]
Rep Gibson, Christopher P. [NY-20]
Rep Green, Gene [TX-29]
Rep Griffin, Tim [AR-2]
Rep Griffith, H. Morgan [VA-9]
Rep Grimm, Michael G. [NY-13]
Rep Hanabusa, Colleen W. [HI-1]
Rep Johnson, Henry C. "Hank," Jr. [GA-4]
Rep Kelly, Mike [PA-3]
Rep Kissell, Larry [NC-8]
Rep Larson, John B. [CT-1]
Rep LaTourette, Steven C. [OH-14]
Rep Maloney, Carolyn B. [NY-14]
Rep Marchant, Kenny [TX-24]
Rep McCollum, Betty [MN-4]
Rep Miller, Brad [NC-13]
Rep Noem, Kristi L. [SD]
Rep Norton, Eleanor Holmes [DC]
Rep Olson, Pete [TX-22]
Rep Pingree, Chellie [ME-1]
Rep Poe, Ted [TX-2]
Rep Quigley, Mike [IL-5]
Rep Rigell, E. Scott [VA-2]
Rep Ross, Dennis [FL-12]
Rep Sanchez, Linda T. [CA-39]
Rep Schakowsky, Janice D. [IL-9]
Rep Schock, Aaron [IL-18]
Rep Schwartz, Allyson Y. [PA-13]
Rep Scott, Austin [GA-8]
Rep Scott, Robert C. "Bobby" [VA-3]
Rep Shuler, Heath [NC-11]
Rep Smith, Adam [WA-9]
Rep Speier, Jackie [CA-12]
Rep Stivers, Steve [OH-15]
Rep Waters, Maxine [CA-35]
Rep Welch, Peter [VT]
Rep Young, Todd C. [IN-9]

Pending Federal Sales Tax Legislation

Main Street Fairness Act H.R. 2701 / S. 1452		Marketplace Fairness Act S. 1832	Marketplace Equity Act H.R. 3179
<i>Conyers (D-MI) / Durbin (D-IL)</i>		<i>Enzi (R-WY) / Durbin (D-IL) 20 cosponsors</i>	<i>Womack (R-AR) / Speier (D-CA) 53 cosponsors</i>
Statewide Administration	Y	Streamlined / Non-Streamlined N / Y	Y
	Y		N
Local Rates		Streamlined / Non-Streamlined N / N N / N N / Y	N Y N
Zip Code	Y		
Blended	N		
Software	N		
Vendor Discount	Y	N / N	N
SB Threshold	TBD	\$500K	\$1M* / \$100K*
SST Governing Board	Y	Y / N	N
Uniform Sourcing	Y	N / Y	Y
Federal Court	Y	N / N	N

State authority to require out-of-state vendors to collect state sales tax:

- Individual state statute meeting the minimum requirements; OR
- Multi-state compact meeting the minimum requirements – e.g., SSUTA

Minimum Requirements

Small business exemption: Gross revenues from remote sales of –

- Less than \$1M nationally, OR
- Less than \$100K in the state

Tax rate: Either –

- Blended rate – state and local rates,
- State rate only (no local), OR
- Address-based rate with software made available

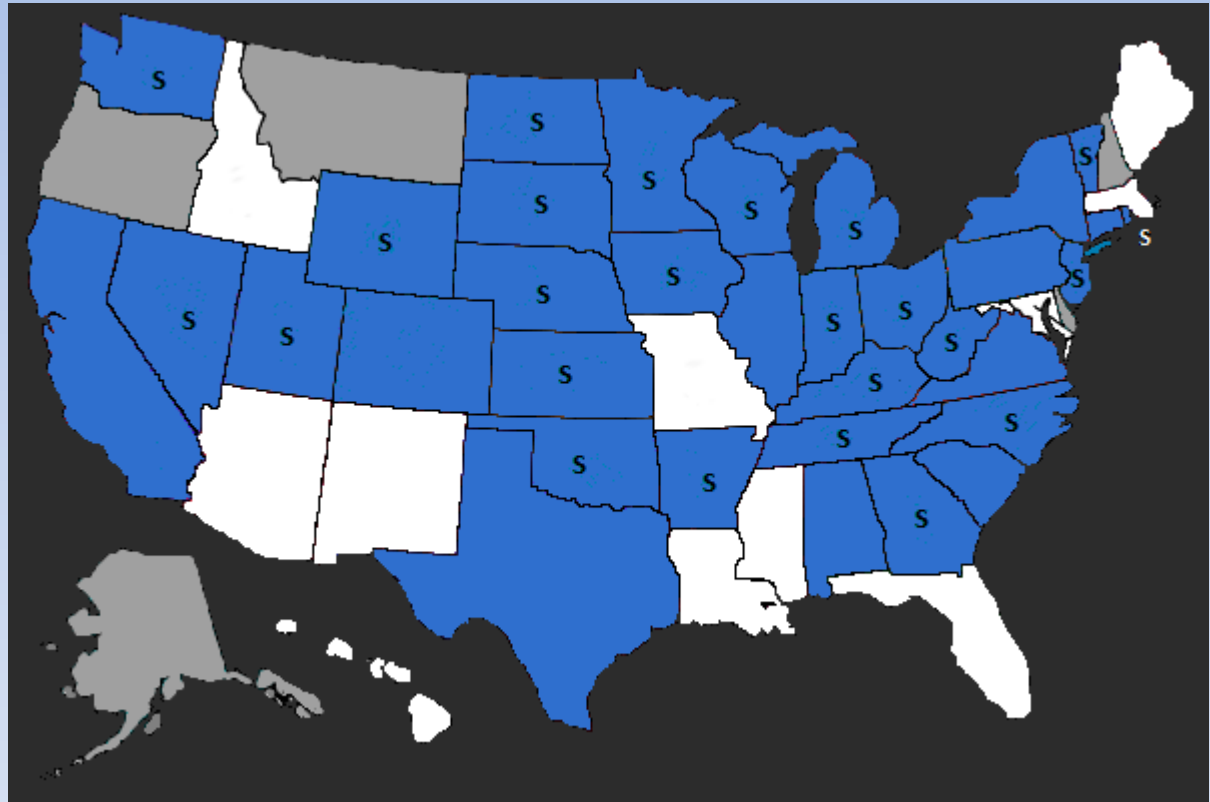
Uniform tax base rules within a state – what is and is not taxable

Centralized filing and remitting within a state

Potential Arizona Challenges

- The local sales tax bases are not uniform with each other or the state sales tax base
- The local sales tax can be (and often is) administered by localities themselves rather than the state
- The local sales tax is origin based for intrastate sales

2011-2012 State Activity



- 33 States have taken action
- 5 States do not collect

AMZ - % of Population
2008 < 5%
2014 > 50%

2008 < 5%

2014 > 50%

 eFairness Action Taken

No Sales Tax State

S = Streamlined State

2012 State Activity

- Virginia ✓
- Georgia ✓
- Pennsylvania ✓
- Florida
- Michigan
- Tennessee ✓
- Indiana ✓
- Arizona
- New Jersey ✓
- Texas ✓

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